

MISSOURI DEPARTMENT OF REVENUE
JEFFERSON CITY, MO 65105-2200

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Missouri Dept.
of Revenue

Please place this label
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of your return. ►
Do not use this
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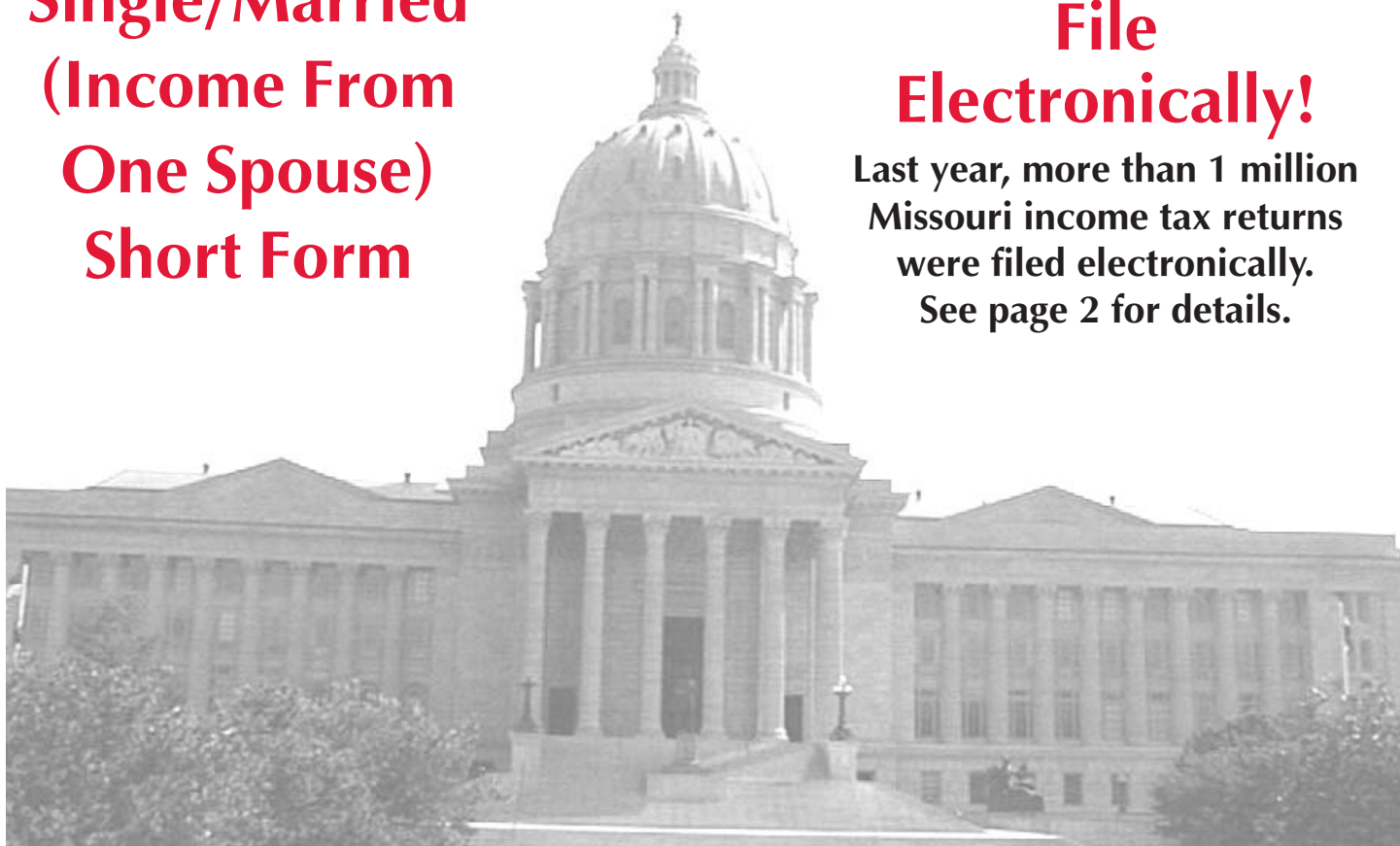
MISSOURI

2004 Form MO-1040A

**Single/Married
(Income From
One Spouse)
Short Form**

**File
Electronically!**

Last year, more than 1 million
Missouri income tax returns
were filed electronically.
See page 2 for details.



Visit our web site at **www.dor.mo.gov/tax**

B-1040A

MO 860-1804 (11-2004)

ELECTRONIC FILING OPTIONS



Federal/State E-file: Missouri, in cooperation with the Internal Revenue Service (IRS), offers a joint federal/state filing of individual income tax returns. There are two ways that you may e-file your federal and state income tax returns:

- 1) You can electronically file your federal and state returns online from web sites provided by approved software providers. Many providers offer free filing if you meet certain conditions. A list of approved links can be found at **www.dor.mo.gov/tax**.
- 2) You can have a tax preparer (if approved by the IRS) electronically file your federal and state returns for you, usually for a fee. A list of approved tax preparers can be found at **www.dor.mo.gov/tax**.

Benefits of Electronic Filing

- **Convenience:** You can electronically file 24 hours a day, 7 days a week.
- **Security:** Your tax return information is encrypted and transmitted over secure lines to ensure confidentiality.
- **Accuracy:** Electronic filed returns have up to 13 percent fewer errors than paper returns.
- **Direct Deposit:** You can have your refund direct deposited into your bank account.
- **Proof of Filing:** An acknowledgment is issued when your return is received and accepted.

Visit our web site at **www.dor.mo.gov/tax**

In addition to electronic filing information found on our web site, you can:

- E-mail us
- Get the status of your refund or balance due
- Pay your taxes online
- Get answers to frequently asked questions
- Use our Fill-in Forms that Calculate
- Download Missouri and Federal tax forms

What's Inside?

Electronic Filing Options / Benefits of Electronic Filing	2
Do You Have the Correct / Wrong Tax Book?	3
Important Filing Information	4
Frequently Asked Questions	5
Information to Complete Form MO-1040A	5
Information to Complete Itemized Deductions	8
Form MO-1040A	9, 11
Missouri Itemized Deductions	10, 12
Tax Table	10, 12
Form 4340	13
Diagrams of Federal Forms	15, 16
Diagram of Form W-2	17
School District Numbers	18, 19
Tax Assistance Centers	20

Do You Have the Correct Tax Book?

You **MAY USE** this tax book to file your 2004 Missouri individual income tax return if you:

- Are a one income filer (have income from one spouse—if married, or are single);
- Were a Missouri resident, nonresident, or part-year resident with *Missouri income only*;
- Claim the standard or itemized deductions; and
- Do not have any tax credits or modifications to your income.

You **CANNOT USE** this tax book if one or more of the following special filing situations apply:

- You are filing an amended return;
- You and your spouse both have income;
- You have income from another state;
- You have military pay that is not taxable to Missouri;
- You have a net operating loss;
- You have any of the following Missouri modifications:
 - a. Positive or negative adjustments from partnerships, fiduciaries, S corporations, or other sources;
 - b. Nonqualified distribution received from the Missouri

Savings for Tuition Program (MO\$T) and/or Missouri Higher Education Deposit Program;

- c. Exempt contributions made to or earnings from the Missouri Savings for Tuition Program (MO\$T) and/or Missouri Higher Education Deposit Program;
 - d. Interest from federal exempt obligations;
 - e. Interest from state and local obligations;
 - f. Capital gain exclusion; and/or
 - g. Negative bonus depreciation adjustments.
- You are claiming:
 - a. Pension exemption;
 - b. Miscellaneous tax credits (Form MO-TC);
 - c. Property tax credit (Form MO-PTC or Form MO-PTS);
 - d. Credit made with the filing of a Form MO-60, Application for Extension of Time to File;
 - e. A deduction for other federal tax (from Federal Form 1040, Lines 44, 46, and 59 and any recapture taxes included on Line 62); and/or
 - f. A deduction for dependents age 65 or older.
 - You owe a penalty for underpayment of estimated tax;
 - You owe tax on a lump sum distribution included on your Federal Form 1040, Line 43;
 - You owe recapture tax on low income housing credit; or
 - You are a fiscal year filer.

Do You Have the Wrong Tax Book?

If you do not qualify to use this short form, you may still qualify to use another short form. Visit our web site at www.dor.mo.gov/tax to select the easiest form.

To Obtain Forms:

- Access www.dor.mo.gov/tax.
- Call (800) 877-6881.
- Visit Department of Revenue Tax Assistance Centers (page 20), Motor Vehicle Branch and License Offices.
- Call Forms-by-Fax System at (573) 751-4800 from your **fax machine handset**. The system will take you through the steps to fax a copy of the form(s) you need.
- Write Department of Revenue, Division of Taxation and Collection, P.O. Box 3022, Jefferson City, MO 65105-3022.
- TDD: (800) 735-2966 or fax (573) 526-1881.

If you need to obtain federal forms, you can access the IRS web site at www.irs.gov.

IMPORTANT FILING INFORMATION

This information is for guidance only and does not state the complete law.

Filing Requirements

You do not have to file a Missouri return if you are not required to file a federal return.

If you are required to file a federal return, you may not have to file a Missouri return if you:

- are a resident and have less than \$1,200 of Missouri adjusted gross income;
- are a nonresident with less than \$600 of Missouri income; or
- have Missouri adjusted gross income less than the amount of your standard deduction plus the exemption amount for your filing status.

Note: If you are not required to file a Missouri return, but you received a Form W-2 stating you had Missouri tax withheld, you must file your Missouri return to get a refund of your Missouri withholding. If you are not required to file a Missouri return and you do not anticipate an increase in income, you may consider changing your Form MO W-4 to "exempt" so your employer will not withhold Missouri tax.

Nonresident Alien Special Filing Instructions

If you do not have a social security number, enter your identifying number in the social security number space provided.

Enter on Form MO-1040A, Line 1 the amount from Federal Form 1040NR, Line 34 or Federal Form 1040NR-EZ, Line 10.

Filing Status

If you marked Box 1 or 2 on the Federal Form 1040NR; or Box 1 on Federal Form 1040NR-EZ, check Box A on Form MO-1040A.

If you marked Box 3 or 4 and did not claim your spouse as an exemption on Federal Form 1040NR, check Box D on Form MO-1040A.

If you marked Box 3 or 4 and claimed your spouse as an exemption on

Federal Form 1040NR, check Box E on Form MO-1040A.

If you marked Box 5 on Federal Form 1040NR; or Box 2 on Federal Form 1040NR-EZ, check Box D on Form MO-1040A.

If you marked Box 6 on Federal Form 1040NR, check Box G on Form MO-1040A.

Itemized Deductions

Nonresident aliens who are required to itemize their deductions for federal purposes must also itemize deductions on their Missouri return.

Federal Tax Deduction

Enter on Form MO-1040A, Line 5 the amount from Federal Form 1040NR, Line 51 minus Line 41; or the amount from Federal Form 1040NR-EZ, Line 15.

Attach a complete copy of your federal return and all supporting documentation.

For all other lines of Form MO-1040A, see instructions starting on page 5.

If you are a nonresident alien, access www.dor.mo.gov/tax for information.

When To File

The 2004 returns are due April 15, 2005.

Extension of Time to File

You are not required to file an extension if you do not expect to owe additional income tax or if you anticipate receiving a refund. If you need additional time to file your Missouri income tax return, and do **not** expect to owe Missouri income tax, you may file an extension by filing Form MO-60, Application for Extension of Time to File. An automatic extension of time to file will be granted until August 15, 2005.

If you receive an extension of time to file your federal income tax return, you will automatically be granted an extension of time to file your Missouri income tax return, provided you do not expect to owe any additional Missouri income tax. Attach a copy of your federal extension (Federal Form 4868 or 2688) with your Missouri income tax return when you file.

If you expect to owe Missouri income tax, file Form MO-60 with your payment by the original due date of the return.

Remember: An extension of time to file does not extend the time to pay. A 5 percent additions to tax will apply if the tax is not paid by the original return's due date, provided your return is filed by the extension date.

Late Filing and Payment

Simple interest is charged on all delinquent taxes. The interest rate will be updated annually and can be found on the Department of Revenue's web site at www.dor.mo.gov/tax.

For timely filed returns, an additions to tax charge of 5 percent (of the unpaid tax) is added if the tax is not paid by the return's due date.

For returns not filed by the due date, an additions to tax of 5 percent per month (of the unpaid tax) is added for each month the return is not filed. The additions to tax cannot exceed 25 percent. **Note:** If you file an extension, a 5 percent additions to tax charge will still apply if the tax is not paid by the original return's due date, provided your return is filed by the extension date.

If you are unable to pay the tax owed in full on the due date, you may request a Payment Plan by completing Form 4338, Individual Income Tax Payment Request. See information on page 3 on how to obtain Form 4338.

Where to Mail Your Return

If you are due a **refund** or have **no amount due**, mail your return and all required attachments to:

**Department of Revenue
P.O. Box 500
Jefferson City, MO 65106-0500.**

If you have a **balance due**, mail your return, payment, and all required attachments to:

**Department of Revenue
P.O. Box 329
Jefferson City, MO 65107-0329.**

Dollars and Cents

Rounding is required on your tax return. Zeros have been placed in the cents column on your return. For 1 cent through 49 cents, round down to the previous whole dollar amount. For 50 cents through 99 cents, round up to the next whole dollar amount.

Example:

Round \$32.49 down to \$32.00

Round \$32.50 up to \$33.00

Amended Return

You must use Form MO-1040 (long form) for the year being amended. See information on page 3 on how to obtain Form MO-1040 and instructions.

Fill-in Forms that Calculate

Access www.dor.mo.gov/tax to enter your tax information and let us do the math for you. No calculation errors means faster processing. Just print, sign, and mail the return.

Missouri Return Inquiry

The Department of Revenue has an individual income tax return inquiry web site. The site is available 24 hours a day to check on the status of your **current year return** and can be accessed by visiting our web site at www.dor.mo.gov/tax. The following information is required to obtain the status of the Missouri return: 1) the first social security number on the return; 2) the filing status shown on your return; and 3) the exact amount of the refund or balance due in whole dollars.

Consumer's Use Tax

Consumer's use tax is a tax imposed on goods purchased for storage, use, or consumption from out-of-state sellers who are not registered with the state of Missouri to collect the tax. Consumer's use tax laws are very similar to sales tax laws.

When you purchase tangible personal property outside the state of Missouri totaling **more than \$2,000** in a calendar year, which Missouri use tax has not been charged and collected by the seller, you are subject to the

payment of use tax. See Form 4340, Consumer's Use Tax Return, included in this book for more information. **The due date for Form 4340 is April 15, 2005.**

Taxpayer Bill of Rights

To obtain a copy of the *Taxpayer Bill of Rights*, access our web site at www.dor.mo.gov/tax, or call (800) 877-6881.

Frequently Asked Questions

Can I file my return now, but pay later? Yes, we encourage you to file your return as early in the tax filing season as possible. You may pay at any time providing the payment is postmarked no later than April 15, 2005. See Page 7, Line 19 for payment options.

How do I determine my federal tax deduction? The tax on your federal return is your federal tax amount less certain credits. This amount is limited to \$5,000 for a single filer and \$10,000 for a combined filer. See the information and chart on Page 6, Line 5 to assist you in determining the tax from your federal return.

How do I calculate my Missouri tax? If your taxable income is less than \$9,000, you can use the tax table on the back of Form MO-1040A, to determine your tax. If your taxable income is greater than \$9,000, use the worksheet below the tax table to calculate the tax.

Can I claim myself or my spouse as a dependent? No, you cannot include yourself or your spouse as dependents. You can only include dependents claimed on your federal return (Federal Form 1040A or 1040, Line 6c). See page 6, Line 7 for more information.

FORM MO-1040A

Information to Complete Form MO-1040A

Name, Address, Etc.

If all the address information is correct on the preprinted label (if available), attach the label to the Form MO-1040A and print or type your social security number(s) in the spaces provided. If you did not receive a book with a peel-off label, or the label is incorrect, print or type your name(s), address, and social security number(s) in the spaces provided on the return.

If the taxpayer or spouse died in 2004, check the appropriate box. If a refund is due to a deceased taxpayer, attach a copy of Federal Form 1310.

Enter your county of residence and the number of the public school district in which you reside. See school district listing on pages 18 and 19.

65 or Older, Blind, 100 Percent Disabled, Non-obligated Spouse

If you or your spouse were **age 65 or older** or **blind** and qualified for these deductions on your 2004 federal return, check the appropriate boxes.

You may check the **100 percent disabled** box if you are unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months.

You may check the **non-obligated spouse** box if your spouse owes the state of Missouri any child support payments, back taxes, student loans, etc., and you do not want your portion of the refund used to pay the amounts owed by your spouse. The Internal Revenue Service (IRS) is not a state agency and debts owed to the IRS are **excluded** from the non-obligated spouse apportionment.

Line 1 — Federal Adjusted Gross Income

Use the chart below to locate your income on your federal return.

FEDERAL FORM	LINE
Federal Form 1040	Line 36
Federal Form 1040A	Line 21
Federal Form 1040EZ	Line 4
Federal Telefile	Line I

Line 2 — State Income Tax Refund

Subtract any state income tax refund included in your federal adjusted gross income (Federal Form 1040, Line 10). See Diagram 4 on page 16.

Line 4 — Filing Status and Exemption Amount

Check the box applicable to your filing status. You must use the same filing status as on your federal return with two exceptions:

1. **Box B** must be checked if you are claimed as a dependent on another person's federal tax return and you checked the "yes" box on Federal Telefile Tax Record, Line B, or Federal Form 1040EZ, Line 5; or you were not allowed to check Box 6a on Federal Forms 1040 or 1040A.

If you checked Box B, enter "0".

2. **Box E** may be checked **only if** all of the following apply: a) you checked Box 3 (married filing separate return) on your Federal Form 1040 or 1040A; b) your spouse had no income and is not required to file a federal return; and c) your spouse was claimed as an exemption on your return and was not a dependent of someone else.

Only one box may be checked on Line 4, Boxes A through G.

Enter on Line 4 the amount of exemption claimed for your filing status on Boxes A through G. The amounts are listed on Form MO-1040A.

Line 5 — Tax from Federal Return

Use the chart below to locate your tax on your federal return. This amount is limited based on your filing status, and cannot exceed \$5,000 for a single filer or \$10,000 for combined filers. **Do not enter your federal income tax withheld as shown on your Form W-2(s) or federal return.**

If you have an earned income credit, you must subtract the credit from the tax on your federal return. If a negative amount is calculated, enter "0".

Federal Form	Line Numbers
Telefile	Line K(2) (Tax—second box) minus Line L
1040EZ	Line 10 minus Line 8a
1040A	Line 36 minus Line 41a and any alternative minimum tax included on Line 28
1040	Line 56 minus Lines 44 and 65a

Diagrams of the federal returns are on pages 15 and 16.

Line 6 — Standard or Itemized Deductions

If you claimed the standard deduction on your federal return, you must also claim the standard deduction on your Missouri return. Use the chart below to determine your standard deduction.

Single	\$4,850
Married Filing a Combined Return or Qualifying Widow(er)	\$9,700
Head of Household	\$7,150
Married Filing Separate	\$4,850

If you or your spouse marked any of the boxes for 65 or older, blind, or claimed as a dependent, see federal return for your standard deduction amount.

If you itemized on your federal return, you may want to itemize on your Missouri return or take the standard deduction, whichever results in a higher deduction. If you were **required** to

itemize on your federal return, you must itemize on your Missouri return. To figure your itemized deductions, complete the Itemized Deductions Section on the back of Form MO-1040A. **Attach a copy of your federal return and Federal Schedule A.**

Line 7 — Dependents

Do not include yourself or your spouse as dependents.

Multiply the total number of dependents you claimed on your federal return by \$1,200. See diagram on page 16. Only include dependents claimed on Federal Form 1040A or 1040, Line 6c.

Line 8 — Long-term Care Insurance Deduction

If you paid premiums for a qualified long-term care insurance in 2004, you may be eligible for a deduction on your Missouri income tax return. Qualified long-term care insurance is defined as insurance coverage for a period of at least 12 months for long-term care expenses should such care become necessary because of chronic health conditions and/or physical disabilities including cognitive impairment or the loss of functional capacity, thus rendering an individual unable to care for themselves without the help of another person. Complete the worksheet below only if you paid premiums for a qualified long-term care insurance policy; and the policy is for at least 12 months coverage.

- A. Enter the amount paid for qualified long-term care insurance. A) \$ _____
If you itemized on your federal return and your federal itemized deductions included medical expenses, go to Line B. If not, skip to Line H.
- B. Enter the amount from Federal Schedule A, Line 4. B) \$ _____
- C. Enter the amount from Federal Schedule A, Line 1. C) \$ _____
- D. Enter the amount of qualified long-term care included in Line C. D) \$ _____
- E. Subtract Line D from Line C. E) \$ _____

- F. Subtract Line E from Line B.
If amount is less than zero, enter "0". . F) \$ _____
- G. Subtract Line F from Line A. G) \$ _____
- H. Multiply Line G (or Line A if you did not have to complete Lines B through G) by 50 percent. Enter here and on Form MO-1040A, Line 8. H) \$ _____

Attach a copy of your federal return and Federal Schedule A (if you itemized your deductions).

Line 11 — Tax

If your Missouri taxable income is less than \$9,000, use the tax table on the back of the Form MO-1040A. If your Missouri taxable income is more than \$9,000, use the worksheet below the tax table to calculate the tax.

Line 12 — Missouri Withholding

Include only Missouri withholding as shown on your Form W-2(s), 1099(s), or 1099-R(s). **Do not include withholding for federal taxes, local taxes, city earnings taxes, or another state's withholding. Attach a copy of all Forms W-2(s) and 1099(s).** See Diagram 5 on page 17.

Line 13 — Estimated Tax Payments

Include any estimated tax payments made on your 2004 return and any overpayment applied from your 2003 Missouri return.

Line 16 — Apply Overpayment to Next Year's Taxes

You may apply any portion of your refund to next year's taxes.

Line 17 — Trust Funds

You may donate part or all of your overpaid amount or contribute additional payments to any of the five trust funds listed on Form MO-1040A and/or any two Additional Trust Funds listed in the next column. The amount contributed to any of the five trust funds must be \$2 (\$4 if a combined filer) or more for each trust fund. The amount donated to any Additional

Trust Fund must be at least \$1, but no more than \$200 per fund.

Additional Trust Funds

If you choose to make an irrevocable donation to an Additional Trust Fund, enter the two-digit code (see below) in the spaces provided on Line 17. If you want to give to more than two Additional Trust Funds, please submit a check directly to the fund. See our web site for additional information.

<u>Trust Funds</u>	<u>Codes</u>
American Cancer Society Heartland Division, Inc., Fund . . . . .	.01
American Diabetes Association Gateway Area Fund . . . . .	.02
American Heart Association Fund . . . . .	.03
American Lung Association of Missouri Fund . . . . .	.04
Amyotrophic Lateral Sclerosis (ALS—Lou Gehrig's Disease) Fund . . . . .	.05
Arthritis Foundation Fund . . . . .	.09
General Revenue Fund . . . . .	.06
March of Dimes Fund . . . . .	.08
Muscular Dystrophy Association Fund . . . . .	.07
National Multiple Sclerosis Society Fund . . . . .	.10

Line 18 — Refund

Subtract Lines 16 and 17 from Line 15 and enter on Line 18.

Line 19 — Amount Due

Payments must be postmarked by April 15, 2005, to avoid interest and late payment charges. The Department of Revenue offers several payment options.

Check or money order: Attach a check or money order (U.S. funds only), payable to: Missouri Director of Revenue. Checks will be cashed upon receipt. **Do not postdate.** The Department of Revenue may electronically resubmit checks returned for insufficient or uncollected funds.

Electronic Bank Draft (E-Check): By entering your bank routing number, checking account number, and your next check number, you can pay online at www.dor.mo.gov/tax/personal, or by calling (888) 929-0513. There will be a minimal handling fee per filing period/transaction to use this service.

Credit Card: The department accepts MasterCard, Discover, Visa, and American Express. You can pay online at www.dor.mo.gov/tax/personal, or by calling (888) 929-0513. The convenience fees listed below will be charged to your account for processing credit card payments:



<u>Amount of Tax Paid</u>	<u>Convenience Fee</u>
\$0.00–\$33.00	\$1.00
\$33.01–\$100.00	3.0%
\$100.01–\$250.00	2.9%
\$250.01–\$500.00	2.8%
\$500.01–\$750.00	2.7%
\$750.01–\$1,000.00	2.6%
\$1,000.01–\$1,500.00	2.5%
\$1,500.01–\$2,000.00	2.4%
\$2,000.01 or more	2.3%

Note: The handling and/or convenience fees included in these transactions are being paid to the third party vendor, Collector Solutions, Inc., **not** to the Missouri Department of Revenue. By accessing this payment system, the user will be leaving Missouri's web site and connecting to the web site of Collector Solutions, Inc., which is a secure and confidential web site.

Sign Return

You **must sign** Form MO-1040A. Both spouses must sign a combined return. If you use a paid preparer, the preparer must also sign the return.

If you wish to authorize the Director of Revenue or delegate, to release information regarding your tax account to your preparer or any member of your preparer's firm, indicate "yes" by checking the appropriate box.

Attachments

- All Forms W-2(s) and 1099(s)
- Copy of federal return and Federal Schedule A
 - if you itemized your deductions on Line 6, Missouri Itemized Deductions
 - if you have an entry on Line 8, Long-term Care Insurance Deduction

Mail Form MO-1040A, Attachments, and Payment (if necessary) to:

If you are due a **refund** or have **no amount due**, mail your return and all required attachments to:

Department of Revenue
P.O. Box 500
Jefferson City, MO 65106-0500.

If you have a **balance due**, mail your return, payment, and all required attachments to:

Department of Revenue
P.O. Box 329
Jefferson City, MO 65107-0329.

Missouri Itemized Deductions

You cannot itemize your Missouri deductions if you took the standard deduction on your federal return. See Page 6, Line 6.

You must itemize your Missouri deductions if you were required to itemize on your federal return.

Line 1 — Federal Itemized Deductions

Include your total federal itemized deductions from Federal Form 1040, Line 39, and any **approved** cultural contributions (literary, musical, scholastic, or artistic) to a tax exempt agency or institution that is operated on a not-for-profit basis. **Cash contributions do not qualify.** Contact the

Department of Revenue at (573) 751-3505 to determine if your contribution qualifies.

Line 2 — Social Security Tax (FICA)

Social security tax is the amount in the social security tax withheld box on Form W-2(s). **The amount cannot exceed \$5,450.** Medicare is the amount in the Medicare tax withheld box on your Form W-2(s). Enter the total on Line 2. See Diagram 5 on page 17.

Line 3 — Railroad Retirement Tax

Include the amount of railroad retirement tax withheld from your wages, Tier I and Tier II, during 2004. **The amount cannot exceed \$8,640.** (Tier I maximum of \$5,450 and Tier II maximum of \$3,190.)

If you have both FICA and railroad retirement tax, the maximum deduction allowed is the amount withheld as shown on the Form W-2(s) less, either the amount entered on Federal Form 1040, Line 66, or, if only one employer, the amount refunded by the employer.

Line 4 — Self-employment Tax

Include as your self-employment tax the amount from Federal Form 1040, Line 30. See diagrams of Federal Form 1040 on page 16.

Line 6 — State and Local Income Taxes

Include the amount of income taxes from Federal Form 1040, Schedule A, Line 5. If you checked Box 5b (general sales taxes) enter zero and skip to Line 8. The amount you paid in state income taxes included in your federal itemized deductions must be subtracted to determine Missouri itemized deductions.

If your federal adjusted gross income from Federal Form 1040, Line 36, is greater than \$142,700 (\$71,350 if married filing separate), complete the Worksheet — State and Local Income Taxes (below) to determine the correct amount to subtract. If you do not complete the worksheet, your Missouri itemized deductions will be lower than they should be, and you will pay too much tax.

Line 7 — Earnings Taxes

If you entered an amount on Line 6 and you live or work in the Kansas City or St. Louis area, you may have included earnings taxes. Include on Line 7 the amount of earnings taxes withheld shown on Form W-2(s). See Diagram 5, Page 17, Box 19.

Line 9 — Total Missouri Itemized Deductions

If your total Missouri itemized deductions are less than your standard deduction (see Page 6, Line 6), you should take the standard deduction on the front of Form MO-1040A, Line 6, unless you were required to itemize your federal deductions.

It is not necessary to complete the worksheet below if you chose to use state sales tax on Federal Schedule A, Line 5.

WORKSHEET — STATE AND LOCAL INCOME TAXES

Complete this worksheet only if your federal adjusted gross income from Federal Form 1040, Line 36 is more than \$142,700 (\$71,350 if married filing separate). If your federal adjusted gross income is less than or equal to these amounts, do not complete this worksheet. Attach a copy of your Federal Itemized Deduction Worksheet (Page A-6 of Federal Schedule A instructions).

1. Amount from Federal Itemized Deduction Worksheet, Line 3 (See page A-6 of Federal Schedule A instructions.) If \$0 or less, enter "0".	1	00
2. Amount from Federal Itemized Deduction Worksheet, Line 9 (See page A-6 of Federal Schedule A instructions.)	2	00
3. State and local income taxes from Federal Form 1040, Schedule A, Line 5	3	00
4. Earnings taxes included on Federal Form 1040, Schedule A, Line 5	4	00
5. Subtract Line 4 from Line 3.	5	00
6. Divide Line 5 by Line 1.	6	%
7. Multiply Line 2 by Line 6.	7	00
8. Subtract Line 7 from Line 5. Enter here and on page 2 of Form MO-1040A, Itemized Deductions, Line 8.	8	00



MISSOURI INDIVIDUAL INCOME TAX RETURN
SINGLE/MARRIED (INCOME FROM ONE SPOUSE)—SHORT FORM

2004 FORM MO-1040A

LAST NAME		FIRST NAME		MIDDLE INITIAL	DECEASED <input type="checkbox"/> 2004	SOCIAL SECURITY NUMBER		SOFTWARE VENDOR CODE (Assigned by DOR)	
SPOUSE'S LAST NAME		FIRST NAME		MIDDLE INITIAL	DECEASED <input type="checkbox"/> 2004	SPOUSE'S SOCIAL SECURITY NUMBER		00	
IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REPRESENTATIVE, ETC.)				COUNTY OF RESIDENCE			SCHOOL DISTRICT NO. (PG 18-19)		
PRESENT ADDRESS (INCLUDE APARTMENT NO. OR RURAL ROUTE)				CITY, TOWN, OR POST OFFICE, STATE, AND ZIP CODE					
PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOURSELF OR YOUR SPOUSE.									
AGE 65 OR OLDER <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE									
BLIND <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE									
100% DISABLED <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE									
NON-OBLIGATED SPOUSE <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE									
INCOME	1. Federal adjusted gross income from your 2004 Federal Forms 1040—Line 36; 1040A—Line 21; 1040EZ—Line 4; or TeleFile—Line 1						1	00	
	2. Any state income tax refund included in your 2004 federal income						2	— 00	
	3. Total Missouri Adjusted Gross Income — Subtract Line 2 from Line 1.						3	= 00	
DEDUCTIONS	4. Mark your filing status box below and enter the appropriate exemption amount on Line 4. <input type="checkbox"/> A. Single — \$2,100 (See Box B before checking.) <input type="checkbox"/> B. Claimed as a dependent on another person's federal tax return — \$0.00 <input type="checkbox"/> C. Married filing joint federal & combined Missouri — \$4,200 Check which spouse had income: <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse <input type="checkbox"/> D. Married filing separate — \$2,100 <input type="checkbox"/> E. Married filing separate (spouse NOT filing) — \$4,200 <input type="checkbox"/> F. Head of household — \$3,500 <input type="checkbox"/> G. Qualifying widow(er) with dependent child — \$3,500						4	00	
	5. Tax from federal return (Do not enter amount from your Form W-2(s)— <input type="text"/> 00 → Single—maximum of \$5,000; Married filing combined—maximum of \$10,000 NOT federal tax withheld.)						5	+ 00	
	6. Missouri standard deduction or itemized deductions. Single — \$4,850; Head of Household — \$7,150; Married Filing Separate — \$4,850; Married Filing a Combined Return or Qualifying Widow(er) — \$9,700 If claimed as a dependent, age 65 or older, or blind, see federal return. If itemizing, see back of form.						6	+ 00	
	7. Number of dependents you claimed on your Federal Form 1040 OR 1040A, Line 6c (Do not include yourself or your spouse.) <input type="text"/> x \$1,200 =						7	+ 00	
	8. Long-term care insurance deduction						8	+ 00	
	9. Total Deductions — Add Lines 4 through 8.						9	= 00	
	10. Missouri Taxable Income — Subtract Line 9 from Line 3.						10	00	
	11. Total Tax — Use the tax table on the back of this form to figure the tax.						11	00	
	TAX	12. Missouri tax withheld from your Form W-2(s) and Form 1099(s). Attach copies of Form W-2(s) and Form 1099(s).						12	00
13. Any Missouri estimated tax payments made for 2004						13	00		
14. Total Payments — Add Lines 12 and 13.						14	00		
15. If Line 14 (Total Payments) is more than Line 11 (Total Tax), enter the difference (amount of overpayment) here. (If Line 14 is less than Line 11, skip to Line 19.)						15	00		
16. Amount from Line 15 that you want applied to next year's taxes						16	00		
17. Enter the amount of your donation in the trust fund boxes to the right. See the instructions for fund codes.						17	00		
18. Subtract Lines 16 and 17 from Line 15 and enter here. This is your refund. Sign below and mail to: Department of Revenue, P.O. Box 500, Jefferson City, MO 65106-0500. .REFUND						18	00		
MAIL TO	19. If Line 14 is less than Line 11, enter the difference here. You have an amount due. Sign below and mail to: Department of Revenue, P.O. Box 329, Jefferson City, MO 65107-0329. .AMOUNT YOU OWE						19	00	
	The Department of Revenue may electronically resubmit checks returned for insufficient or uncollected funds.								
SIGNATURE	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge. As provided in Chapter 143, RSMo, a penalty of up to \$500 shall be imposed on any individual who files a frivolous return.						DOR ONLY <input type="checkbox"/> S <input type="checkbox"/> E <input type="checkbox"/> P <input type="checkbox"/> F <input type="checkbox"/>		
	I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of the preparer's firm. <input type="checkbox"/> YES <input type="checkbox"/> NO						PAID PREPARER'S PHONE ()		
	SIGNATURE		DATE		PAID PREPARER'S SIGNATURE		FEIN, SSN, OR PTIN		
	SPOUSE'S SIGNATURE		DAYTIME TELEPHONE ()		PAID PREPARER'S ADDRESS AND ZIP CODE		DATE		

MISSOURI ITEMIZED DEDUCTIONS

- **Complete this section only if you itemized deductions on your federal return. (See the information on page 6.)**
- **Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A.**

1. Total federal itemized deductions from Federal Form 1040, Line 39	1		00
2. 2004 (FICA) — Social security \$ + Medicare \$	2		00
3. 2004 Railroad retirement tax — (Tier I and Tier II) \$ + Medicare \$	3		00
4. 2004 Self-employment tax — Amount from Federal Form 1040, Line 30	4		00
5. TOTAL — Add Lines 1 through 4.	5		00
6. State and local income taxes — See instructions on page 8.	6	00	
7. Earnings taxes included in Line 6 — See instructions on page 8.	7	00	
8. Net state income taxes — Subtract Line 7 from Line 6, or enter Line 8 from worksheet on page 8.	8		00
9. MISSOURI ITEMIZED DEDUCTIONS — Subtract Line 8 from Line 5. Enter here and on front of form, Line 6.	9		00

NOTE: IF LINE 9 IS LESS THAN YOUR FEDERAL STANDARD DEDUCTION, SEE INFORMATION ON PAGE 6.

2004 TAX TABLE

If Missouri taxable income from Form MO-1040A, Line 10, is less than \$9,000, use the table to figure tax;
if more than \$9,000, use worksheet below or use the online tax calculator at www.dor.mo.gov/tax/personal/taxcalculator/

If Line 10 is			If Line 10 is			If Line 10 is			If Line 10 is			If Line 10 is			If Line 10 is		
At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is
0	100	\$ 0	1,500	1,600	\$ 26	3,000	3,100	\$ 62	4,500	4,600	\$109	6,000	6,100	\$167	7,500	7,600	\$238
100	200	2	1,600	1,700	28	3,100	3,200	65	4,600	4,700	113	6,100	6,200	172	7,600	7,700	243
200	300	4	1,700	1,800	30	3,200	3,300	68	4,700	4,800	116	6,200	6,300	176	7,700	7,800	248
300	400	5	1,800	1,900	32	3,300	3,400	71	4,800	4,900	120	6,300	6,400	181	7,800	7,900	253
400	500	7	1,900	2,000	34	3,400	3,500	74	4,900	5,000	123	6,400	6,500	185	7,900	8,000	258
500	600	8	2,000	2,100	36	3,500	3,600	77	5,000	5,100	127	6,500	6,600	190	8,000	8,100	263
600	700	10	2,100	2,200	39	3,600	3,700	80	5,100	5,200	131	6,600	6,700	194	8,100	8,200	268
700	800	11	2,200	2,300	41	3,700	3,800	83	5,200	5,300	135	6,700	6,800	199	8,200	8,300	274
800	900	13	2,300	2,400	44	3,800	3,900	86	5,300	5,400	139	6,800	6,900	203	8,300	8,400	279
900	1,000	14	2,400	2,500	46	3,900	4,000	89	5,400	5,500	143	6,900	7,000	208	8,400	8,500	285
1,000	1,100	16	2,500	2,600	49	4,000	4,100	92	5,500	5,600	147	7,000	7,100	213	8,500	8,600	290
1,100	1,200	18	2,600	2,700	51	4,100	4,200	95	5,600	5,700	151	7,100	7,200	218	8,600	8,700	296
1,200	1,300	20	2,700	2,800	54	4,200	4,300	99	5,700	5,800	155	7,200	7,300	223	8,700	8,800	301
1,300	1,400	22	2,800	2,900	56	4,300	4,400	102	5,800	5,900	159	7,300	7,400	228	8,800	8,900	307
1,400	1,500	24	2,900	3,000	59	4,400	4,500	106	5,900	6,000	163	7,400	7,500	233	8,900	9,000	312

FIGURING TAX OVER \$9,000

	Yourselves/Spouse	Example
Missouri taxable income (Line 10)	\$	\$ 12,000
Subtract \$9,000	– \$ 9,000	– \$ 9,000
Difference	= \$	= \$ 3,000
Multiply by 6%	x 6%	x 6%
Tax on income over \$9,000	= \$	= \$ 180
Add \$315 (tax on first \$9,000)	+ \$ 315	+ \$ 315
TOTAL MISSOURI TAX	= \$	= \$ 495

9,000 315
If more than \$9,000,
tax is \$315 PLUS 6
percent of excess
over \$9,000.
Round to nearest whole
dollar and enter on
front of form, Line 11.

Checklist Before Mailing Return

- ☐ Sign your return.
- ☐ Check your calculations.
- ☐ Take the correct federal tax deduction.
- ☐ Attach all required documentation:
 - Form W-2(s);
 - Form 1099(s);
 - Copy of **Federal Return**, Pages 1 and 2; and
 - Copy of Federal Schedule A (if you itemize deductions).



MISSOURI INDIVIDUAL INCOME TAX RETURN
SINGLE/MARRIED (INCOME FROM ONE SPOUSE)—SHORT FORM

2004 FORM MO-1040A

LAST NAME		FIRST NAME		MIDDLE INITIAL	DECEASED <input type="checkbox"/> 2004	SOCIAL SECURITY NUMBER		SOFTWARE VENDOR CODE (Assigned by DOR)	
SPOUSE'S LAST NAME		FIRST NAME		MIDDLE INITIAL	DECEASED <input type="checkbox"/> 2004	SPOUSE'S SOCIAL SECURITY NUMBER		00	
IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REPRESENTATIVE, ETC.)				COUNTY OF RESIDENCE			SCHOOL DISTRICT NO. (PG 18-19)		
PRESENT ADDRESS (INCLUDE APARTMENT NO. OR RURAL ROUTE)				CITY, TOWN, OR POST OFFICE, STATE, AND ZIP CODE					
PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOURSELF OR YOUR SPOUSE.									
AGE 65 OR OLDER <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE									
BLIND <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE									
100% DISABLED <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE									
NON-OBLIGATED SPOUSE <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE									
INCOME	1. Federal adjusted gross income from your 2004 Federal Forms 1040—Line 36; 1040A—Line 21; 1040EZ—Line 4; or TeleFile—Line 1						1		00
	2. Any state income tax refund included in your 2004 federal income						2	—	00
	3. Total Missouri Adjusted Gross Income — Subtract Line 2 from Line 1.						3	=	00
DEDUCTIONS	4. Mark your filing status box below and enter the appropriate exemption amount on Line 4. <input type="checkbox"/> A. Single — \$2,100 (See Box B before checking.) <input type="checkbox"/> B. Claimed as a dependent on another person's federal tax return — \$0.00 <input type="checkbox"/> C. Married filing joint federal & combined Missouri — \$4,200 Check which spouse had income: <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse <input type="checkbox"/> D. Married filing separate — \$2,100 <input type="checkbox"/> E. Married filing separate (spouse NOT filing) — \$4,200 <input type="checkbox"/> F. Head of household — \$3,500 <input type="checkbox"/> G. Qualifying widow(er) with dependent child — \$3,500						4		00
	5. Tax from federal return (Do not enter amount from your Form W-2(s)— <input type="text"/> 00 — Single—maximum of \$5,000; Married filing combined—maximum of \$10,000 NOT federal tax withheld.)						5	+	00
	6. Missouri standard deduction or itemized deductions. Single — \$4,850 ; Head of Household — \$7,150 ; Married Filing Separate — \$4,850 ; Married Filing a Combined Return or Qualifying Widow(er) — \$9,700 If claimed as a dependent, age 65 or older, or blind, see federal return. If itemizing, see back of form.						6	+	00
	7. Number of dependents you claimed on your Federal Form 1040 OR 1040A, Line 6c (Do not include yourself or your spouse.) <input type="text"/> x \$1,200 =						7	+	00
	8. Long-term care insurance deduction						8	+	00
	9. Total Deductions — Add Lines 4 through 8.						9	=	00
	10. Missouri Taxable Income — Subtract Line 9 from Line 3.						10		00
	11. Total Tax — Use the tax table on the back of this form to figure the tax.						11		00
	TAX	12. Missouri tax withheld from your Form W-2(s) and Form 1099(s). Attach copies of Form W-2(s) and Form 1099(s).						12		00
13. Any Missouri estimated tax payments made for 2004						13		00	
14. Total Payments — Add Lines 12 and 13.						14		00	
15. If Line 14 (Total Payments) is more than Line 11 (Total Tax), enter the difference (amount of overpayment) here. (If Line 14 is less than Line 11, skip to Line 19.)						15		00	
16. Amount from Line 15 that you want applied to next year's taxes						16		00	
17. Enter the amount of your donation in the trust fund boxes to the right. See the instructions for fund codes.						17		00	
<div><div> Children's</div><div> Veterans</div><div> Elderly Home Delivered Meals</div><div> Missouri National Guard</div><div> Workers' Memorial</div></div>								00	
MAIL TO	18. Subtract Lines 16 and 17 from Line 15 and enter here. This is your refund. Sign below and mail to: Department of Revenue, P.O. Box 500, Jefferson City, MO 65106-0500. .REFUND						18		00
	19. If Line 14 is less than Line 11, enter the difference here. You have an amount due. Sign below and mail to: Department of Revenue, P.O. Box 329, Jefferson City, MO 65107-0329. .AMOUNT YOU OWE						19		00
	The Department of Revenue may electronically resubmit checks returned for insufficient or uncollected funds.								
SIGNATURE	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge. As provided in Chapter 143, RSMo, a penalty of up to \$500 shall be imposed on any individual who files a frivolous return.						DOR ONLY <input type="checkbox"/> S <input type="checkbox"/> E <input type="checkbox"/> P <input type="checkbox"/> F <input type="checkbox"/>		
	I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of the preparer's firm. <input type="checkbox"/> YES <input type="checkbox"/> NO						PAID PREPARER'S PHONE ()		
	SIGNATURE		DATE		PAID PREPARER'S SIGNATURE		FEIN, SSN, OR PTIN		
	SPOUSE'S SIGNATURE		DAYTIME TELEPHONE ()		PAID PREPARER'S ADDRESS AND ZIP CODE		DATE		

MISSOURI ITEMIZED DEDUCTIONS

- **Complete this section only if you itemized deductions on your federal return. (See the information on page 6.)**
- **Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A.**

1. Total federal itemized deductions from Federal Form 1040, Line 39	1		00
2. 2004 (FICA) — Social security \$ + Medicare \$	2		00
3. 2004 Railroad retirement tax — (Tier I and Tier II) \$ + Medicare \$	3		00
4. 2004 Self-employment tax — Amount from Federal Form 1040, Line 30	4		00
5. TOTAL — Add Lines 1 through 4.	5		00
6. State and local income taxes — See instructions on page 8.	6	00	
7. Earnings taxes included in Line 6 — See instructions on page 8.	7	00	
8. Net state income taxes — Subtract Line 7 from Line 6, or enter Line 8 from worksheet on page 8.	8		00
9. MISSOURI ITEMIZED DEDUCTIONS — Subtract Line 8 from Line 5. Enter here and on front of form, Line 6.	9		00

NOTE: IF LINE 9 IS LESS THAN YOUR FEDERAL STANDARD DEDUCTION, SEE INFORMATION ON PAGE 6.

2004 TAX TABLE

If Missouri taxable income from Form MO-1040A, Line 10, is less than \$9,000, use the table to figure tax;
if more than \$9,000, use worksheet below or use the online tax calculator at www.dor.mo.gov/tax/personal/taxcalculator/

If Line 10 is			If Line 10 is			If Line 10 is			If Line 10 is			If Line 10 is			If Line 10 is		
At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is
0	100	\$ 0	1,500	1,600	\$ 26	3,000	3,100	\$ 62	4,500	4,600	\$109	6,000	6,100	\$167	7,500	7,600	\$238
100	200	2	1,600	1,700	28	3,100	3,200	65	4,600	4,700	113	6,100	6,200	172	7,600	7,700	243
200	300	4	1,700	1,800	30	3,200	3,300	68	4,700	4,800	116	6,200	6,300	176	7,700	7,800	248
300	400	5	1,800	1,900	32	3,300	3,400	71	4,800	4,900	120	6,300	6,400	181	7,800	7,900	253
400	500	7	1,900	2,000	34	3,400	3,500	74	4,900	5,000	123	6,400	6,500	185	7,900	8,000	258
500	600	8	2,000	2,100	36	3,500	3,600	77	5,000	5,100	127	6,500	6,600	190	8,000	8,100	263
600	700	10	2,100	2,200	39	3,600	3,700	80	5,100	5,200	131	6,600	6,700	194	8,100	8,200	268
700	800	11	2,200	2,300	41	3,700	3,800	83	5,200	5,300	135	6,700	6,800	199	8,200	8,300	274
800	900	13	2,300	2,400	44	3,800	3,900	86	5,300	5,400	139	6,800	6,900	203	8,300	8,400	279
900	1,000	14	2,400	2,500	46	3,900	4,000	89	5,400	5,500	143	6,900	7,000	208	8,400	8,500	285
1,000	1,100	16	2,500	2,600	49	4,000	4,100	92	5,500	5,600	147	7,000	7,100	213	8,500	8,600	290
1,100	1,200	18	2,600	2,700	51	4,100	4,200	95	5,600	5,700	151	7,100	7,200	218	8,600	8,700	296
1,200	1,300	20	2,700	2,800	54	4,200	4,300	99	5,700	5,800	155	7,200	7,300	223	8,700	8,800	301
1,300	1,400	22	2,800	2,900	56	4,300	4,400	102	5,800	5,900	159	7,300	7,400	228	8,800	8,900	307
1,400	1,500	24	2,900	3,000	59	4,400	4,500	106	5,900	6,000	163	7,400	7,500	233	8,900	9,000	312

FIGURING TAX OVER \$9,000

	Yourself/Spouse	Example
Missouri taxable income (Line 10)	\$	\$ 12,000
Subtract \$9,000	– \$ 9,000	– \$ 9,000
Difference	= \$	= \$ 3,000
Multiply by 6%	x 6%	x 6%
Tax on income over \$9,000	= \$	= \$ 180
Add \$315 (tax on first \$9,000)	+ \$ 315	+ \$ 315
TOTAL MISSOURI TAX	= \$	= \$ 495

9,000 315
If more than \$9,000,
tax is \$315 PLUS 6
percent of excess
over \$9,000.
Round to nearest whole
dollar and enter on
front of form, Line 11.

Checklist Before Mailing Return

- ☐ Sign your return.
- ☐ Check your calculations.
- ☐ Take the correct federal tax deduction.
- ☐ Attach all required documentation:
 - Form W-2(s);
 - Form 1099(s);
 - Copy of **Federal Return**, Pages 1 and 2; and
 - Copy of Federal Schedule A (if you itemize deductions).



MISSOURI DEPARTMENT OF REVENUE
**2004 INDIVIDUAL CONSUMER'S
USE TAX RETURN**

FORM 4340 REV. 11-2004		TAX PERIOD Jan. - Dec. 04 (200412)	DUE DATE 04/15/2005		
LAST NAME		FIRST NAME		INITIAL	SOCIAL SECURITY NO.
SPOUSE'S LAST NAME		FIRST NAME		INITIAL	SPOUSE'S SOCIAL SECURITY NO.
ADDRESS			TAXABLE PURCHASES	TAX RATE	CONSUMER'S USE TAX
CITY			A.		1.
STATE			B.	4.225%	2.
ZIP CODE			Total Individual Consumer's Use Tax Due (U.S. funds only)		3.
I have direct control, supervision, or responsibility for filing this return and payment of the tax due. Under penalties of perjury, I declare that this is a true, accurate, and complete return.		SIGNATURE(S)		DATE	DAYTIME TELEPHONE
					DOR ONLY
MAKE CHECK PAYABLE TO: MISSOURI DIRECTOR OF REVENUE. MAIL TO MISSOURI DEPARTMENT OF REVENUE, PO BOX 840, JEFFERSON CITY, MO 65105-0840. DO NOT SEND WITH INDIVIDUAL INCOME TAX RETURN.					

MO 860-2442 (11-2004)

MISSOURI DEPARTMENT OF REVENUE
INDIVIDUAL CONSUMER'S USE TAX INSTRUCTIONS

This form is not intended for use by businesses. Businesses that have a use tax liability should contact the Department of Revenue. See the address and phone number below.

What is Consumer's Use Tax? Consumer's use tax is a tax imposed on goods purchased for storage, use, or consumption from out-of-state sellers who are not registered with the state of Missouri to collect the tax. Consumer's use tax laws are very similar to sales tax laws.

What is Taxable? When you purchase tangible personal property outside the state of Missouri totaling **more than \$2,000** in a calendar year and Missouri use tax has not been charged and collected by the seller, you are subject to the payment of use tax (unless the property is purchased for resale or otherwise exempt by statute). Use tax is computed on the purchase price of the goods. Example:

Mr. Smith, located in Unionville, Missouri, purchases cleaning supplies from two companies, Company X and Company Y. Company X and Company Y are both located in Des Moines, Iowa, and do all their business in Missouri strictly by mail order. During October 2004, Mr. Smith purchased \$4,000 worth of merchandise from each company. Company X is registered with the Department of Revenue and collects the use tax on Mr. Smith's purchases. Company Y is not registered, does not collect the tax, and does not file a return with the state of Missouri.

Mr. Smith must file a consumer's use tax return indicating the amount of purchases (\$4,000) from Company Y and pay the use tax on those purchases applicable for Unionville, MO (\$4,000 x 4.225% = \$169). He must send his use tax return, along with a check, to the Missouri Department of Revenue.

Out-of-state purchases which may be subject to use tax include:

- Catalog purchases
- Magazine subscriptions
- Cross-border purchases of goods
- TV marketing purchases
- Computer software and hardware
- Mail-order supply purchases
- Furniture and equipment purchases from out-of-state sellers
- Purchases of goods bought over the Internet
- Purchases of goods bought over the telephone

Why am I required to file? When you make purchases from a company in Missouri, that company is responsible for collecting sales tax from you. When you make purchases from an out-of-state company, YOU are responsible for making sure use tax is paid. Either the out-of-state company collects the tax from you or you pay the tax directly to the state of Missouri.

HOW TO FILE

Compile a list of purchases made during 2004 for which you have not previously paid Missouri sales or use tax. This information is available from invoices, bills, credit card statements, cancelled checks, etc. The total of all purchases during the year that were not previously taxed must be used in computing the amount of use tax due on the above 2004 Individual Consumer's Use Tax Return. The due date for filing the return is April 15, 2005.

TAXABLE PURCHASES/TAX RATE

The tax rate you must use to figure your consumer's use tax due is determined by the use tax rate in effect where you reside. If there is a local option use tax rate applicable for your residential location, enter your taxable purchases on Line A and the applicable tax rate (**refer to table on reverse of form**). If there is not a local option use tax rate for your residential location, enter your taxable purchases on Line B and compute the amount due at the state use tax rate of 4.225%. You may be required to use both Lines A and B if you resided in different locations during 2004.

CONSUMER'S USE TAX

Multiply taxable purchases (Line(s) A and/or B) by the appropriate tax rate and enter the amount on Line(s) 1 and/or 2.

TOTAL INDIVIDUAL CONSUMER'S USE TAX DUE

Add Lines 1 and 2 and enter the amount on Line 3.

Make your remittance payable to Missouri Director of Revenue (U.S. funds only). Do not combine your use tax liability with your individual income tax liability or mail it with your individual income tax return. Do not send cash. **You may not use your individual income tax refund to pay your use tax liability.**

Sign and date the return.

MAIL TO: Department of Revenue
P.O. Box 840
Jefferson City, MO 65105-0840

For questions regarding the Missouri consumer's use tax, please e-mail salesuse@dor.mo.gov or call (573) 751-2836. Speech and hearing impaired may use TDD (800) 735-2966 or fax (573) 526-1881.

LOCAL OPTION USE TAX RATES

The following list represents cities and/or counties that have an applicable local option use tax. If you reside within the limits of a city and/or county listed below and owe use tax, use the corresponding rate to compute your tax due. If you do not reside within the limits of a city and/or county listed below and you owe use tax, use the state use tax rate of 4.225% to compute your tax due. If you have questions regarding the correct rate, call (573) 751-2836.

CITY	COUNTY	RATE	CITY	COUNTY	RATE	CITY	COUNTY	RATE	CITY	COUNTY	RATE
ADRIAN	BATES	5.225%	ELMIRA	RAY	5.725%	LAKENAN	SHELBY	5.725%	PORTAGE DES SIOUX	ST CHARLES	5.825%
ADVANCE	STODDARD	6.225%	ELSBERRY	LINCOLN	5.725%	LAKESIDE	MILLER	5.225%	POTOSI	WASHINGTON	6.725%
ALBANY	GENTRY	5.225%	ELSTON	COLE	4.725%	LAKEVIEW	MILLER	5.225%	PRAIRIE HILL	CHARITON	6.225%
ALLENDALE	WORTH	5.600%	EMDEN	SHELBY	5.725%	LAKEVIEW	STONE	5.975%	PRATHERSVILLE	CLAY	5.100%
ALTAMONT	DAVISS	5.725%	ESSEX	STODDARD	5.225%	LAMPE	STONE	5.975%	PURDIN	LINN	5.225%
AMAZONIA	ANDREW	5.725%	ETTERVILLE	MILLER	5.225%	LANGDON	ATCHISON	5.975%	RANDOLPH	CLAY	5.100%
AMORET	BATES	5.225%	EUGENE	COLE	4.725%	LATHROP	CLINTON	5.225%	RAY COUNTY	RAY	5.725%
AMSTERDAM	BATES	5.225%	EVERTON	DADE	5.975%	LATOUR	JOHNSON	5.725%	RAYVILLE	RAY	5.725%
ANDREW COUNTY	ANDREW	5.725%	EWING	LEWIS	6.350%	LAWRENCE COUNTY	LAWRENCE	5.225%	REA	ANDREW	5.725%
ARCOLA	DADE	5.975%	EXCELSIOR ESTATES	RAY	5.725%	LAWSON	CLAY	5.100%	REEDS SPRINGS	STONE	5.975%
ARGYLE	MARIES	5.725%	EXCELSIOR SPRINGS	CLAY	7.100%	LAWSON	RAY	5.725%	RICH HILL	BATES	5.225%
ASH GROVE	GREENE	5.725%	EXCELSIOR SPRINGS	RAY	7.725%	LEADINGTON	ST FRANCOIS	6.725%	RICHMOND	RAY	5.725%
ATCHISON COUNTY	ATCHISON	5.975%	FAIRFAX	ATCHISON	5.975%	LEETON	JOHNSON	5.725%	RICHWOODS	WASHINGTON	6.725%
AUGUSTA	ST CHARLES	5.825%	FARLEY	PLATTE	5.600%	LENTNER	SHELBY	5.725%	RIDGELEY	PLATTE	5.600%
AURORA	LAWRENCE	5.225%	FERRELVUE	PLATTE	5.600%	LEONARD	SHELBY	5.725%	RIVERSIDE	PLATTE	6.600%
AVA	DOUGLAS	5.725%	FILLMORE	ANDREW	5.725%	LEWIS COUNTY	LEWIS	6.350%	RIVERVIEW	ST LOUIS	4.725%
AVONDALE	CLAY	5.100%	FLEMING	RAY	5.725%	LEWISTOWN	LEWIS	6.350%	ROCK PORT	ATCHISON	7.475%
BAGNELL	MILLER	5.225%	FLINT HILL	ST CHARLES	5.825%	LIBERTY	CLAY	5.100%	ROCKVILLE	BATES	5.225%
BATES CITY	LAFAYETTE	5.725%	FLORELL HILLS	ST LOUIS	4.725%	LILBOURN	NEW MADRID	5.225%	ROSENDALE	ANDREW	5.725%
BATES COUNTY	BATES	5.225%	FLORIDA	MONROE	5.225%	LINCOLN	BENTON	5.725%	ROTHVILLE	CHARITON	6.225%
BEL-NOR	ST LOUIS	4.725%	FORD CITY	GENTRY	5.225%	LINN COUNTY	LINN	5.225%	ROUND GROVE	LAWRENCE	5.225%
BELGRADE	WASHINGTON	6.725%	FOREST CITY	HOLT	6.475%	LINN CREEK	CAMDEN	6.225%	RUSSELLVILLE	COLE	4.725%
BELLA VILLA	ST LOUIS	4.725%	FOREST GREEN	CHARITON	6.225%	LINNEUS	LINN	5.225%	SALISBURY	CHARITON	6.225%
BELLA VILLA (X1)	ST LOUIS	4.725%	FORISTELL	ST CHARLES	7.325%	LOCK SPRINGS	DAVISS	5.725%	SANTA FE	MONROE	5.225%
BELLE	MARIES	5.725%	FORISTELL	WARREN	5.725%	LOCKWOOD	DADE	6.975%	SAVANNAH	ANDREW	5.725%
BETHEL	SHELBY	5.725%	FORT ZUMWALT	ST CHARLES	5.825%	LOHMAN	COLE	4.725%	SEDALIA	PETTIS	5.225%
BEVERLY	PLATTE	5.600%	FORTESCUE	HOLT	6.475%	LOUISIANA	PIKE	5.725%	SHELBYNA	SHELBY	5.725%
BIGELOW	HOLT	6.475%	FOSTER	BATES	5.225%	LOWRY CITY	ST CLAIR	5.225%	SHELBY COUNTY	SHELBY	5.725%
BIRMINGHAM	CLAY	5.100%	FREISTATT	LAWRENCE	5.225%	MADISON	MONROE	5.225%	SHELBYVILLE	SHELBY	5.725%
BLACK JACK	ST LOUIS	4.725%	FREMONT HILLS	CHRISTIAN	5.225%	MAITLAND	HOLT	6.475%	SHERIDAN	WORTH	5.600%
BLAIRSTOWN	HENRY	4.725%	GALENA	STONE	5.975%	MAPLEWOOD	ST LOUIS	5.725%	SILEX	LINCOLN	5.225%
BLOOMFIELD	STODDARD	5.225%	GALLATIN	DAVISS	6.600%	MAPLEWOOD (T1)	ST LOUIS	5.725%	SILVER DOLLAR CITY	STONE	5.975%
BLUE EYE	STONE	5.975%	GEORGETOWN	PETTIS	5.225%	MARCELINE	CHARITON	6.225%	SMITHTON	PETTIS	5.225%
BOGARD	CARROLL	5.475%	GENTRY	GENTRY	5.225%	MARCELINE	LINN	5.225%	SMITHVILLE	CLAY	6.600%
BOLCKOW	ANDREW	5.725%	GENTRY COUNTY	GENTRY	5.225%	MARIES COUNTY	MARIES	5.725%	SOUTH GREENFIELD	DADE	5.975%
BONA	DADE	5.975%	GLADSTONE	CLAY	7.350%	MARION	COLE	4.725%	SOUTH WEST CITY	MCDONALD	5.975%
BOSWORTH	CARROLL	5.475%	GLASGOW	CHARITON	6.225%	MARIONVILLE	LAWRENCE	5.225%	SPRINGFIELD	GREENE	5.600%
BOWERS MILL	LAWRENCE	5.225%	GLENDALE	CLAY	5.100%	MARSTON	NEW MADRID	5.725%	ST ANTHONY	MILLER	5.225%
BRANSON WEST	STONE	5.975%	GOWER	ST LOUIS	5.475%	MARTHASVILLE	WARREN	5.225%	ST CATHARINE	LINN	5.225%
BRAYMER	CALDWELL	6.725%	BUCHANAN	GOWER	5.475%	MARYS HOME	MILLER	5.225%	ST CHARLES	ST CHARLES	5.825%
BRECKENRIDGE	CALDWELL	6.725%	GOWER	CLINTON	6.475%	MATSON	ST CHARLES	5.825%	ST CHARLES - ST PETERS	ST CHARLES	5.825%
BRECKENRIDGE HILLS	ST LOUIS	4.975%	GRANT CITY	WORTH	5.600%	MAYWOOD	LEWIS	6.350%	ST CHARLES COUNTY	ST CHARLES	5.825%
BRINKTOWN	MARIES	5.725%	GRANTWOOD	ST LOUIS	4.725%	MCCORD BEND VLG	STONE	5.975%	ST ELIZABETH	MILLER	5.225%
BROOKFIELD	LINN	6.975%	GRAYSON	CLINTON	5.225%	MC FALL	GENTRY	5.225%	ST LOUIS	ST LOUIS	6.950%
BROWNING	LINN	6.225%	GREEN RIDGE	PETTIS	5.225%	MEADVILLE	LINN	5.225%	ST MARTINS	COLE	4.725%
BROWNING	SULLIVAN	5.225%	GREENFIELD	DADE	5.975%	MENDON	CHARITON	6.225%	ST PAUL	ST CHARLES	5.825%
BROWNINGTON	HENRY	4.725%	HALE	CARROLL	5.475%	MERWIN	BATES	5.225%	ST PETERS	ST CHARLES	5.825%
BRUMLEY	MILLER	5.225%	HALLTOWN	LAWRENCE	5.225%	MIDDLE GROVE	MONROE	5.225%	ST THOMAS	COLE	4.725%
BRUNSWICK	CHARITON	6.225%	HAMILTON	CALDWELL	6.725%	MILLER	LAWRENCE	5.225%	STE GENEVIEVE	STE GENEVIEVE	6.225%
BUCKLIN	LINN	6.225%	HARDIN	RAY	5.725%	MILLER COUNTY	MILLER	5.225%	STANBERRY	GENTRY	5.225%
BUCKNER	JACKSON	5.725%	HARVESTER	ST CHARLES	5.825%	MINER	SCOTT	6.225%	STEFFENVILLE	LEWIS	6.350%
BUTLER	BATES	5.225%	HAZELWOOD	ST LOUIS	5.225%	MINERAL POINT	WASHINGTON	6.725%	STET	CARROLL	5.475%
BYNUMVILLE	CHARITON	6.225%	HAZELWOOD (T1)	ST LOUIS	5.225%	MIRABILE	CALDWELL	6.725%	STET	RAY	5.725%
CADET	WASHINGTON	6.725%	HAZELWOOD (T2)	ST LOUIS	5.225%	MISSOURI CITY	CLAY	5.100%	STOCKTON	CEDAR	6.225%
CALDWELL COUNTY	CALDWELL	6.725%	HAZELWOOD (X1)	ST LOUIS	5.225%	MONETT	LAWRENCE	5.225%	STONE COUNTY	STONE	5.975%
CALEDONIA	WASHINGTON	6.725%	HAZELWOOD (X2)	ST LOUIS	5.225%	MONROE CITY	MONROE	5.225%	STOTTS CITY	LAWRENCE	5.225%
CALHOUN	HENRY	4.725%	HELENA	ANDREW	5.725%	MONROE COUNTY	MONROE	5.225%	STOUTSVILLE	MONROE	5.225%
CAMDEN	RAY	5.725%	HEMPLE	CLINTON	5.225%	MONTICELLO	LEWIS	6.350%	SUGAR CREEK	CLAY	6.100%
CAMDEN POINT	PLATTE	5.225%	HENLEY	COLE	4.725%	MONTROSE	HENRY	4.725%	SUGAR CREEK	JACKSON	5.225%
CAMERON	CLINTON	5.225%	HENRIETTA	RAY	5.725%	MOSBY	CLAY	5.100%	SUMNER	CHARITON	6.225%
CANTON	LEWIS	6.350%	HENRY COUNTY	HENRY	4.725%	MOUND CITY	HOLT	6.475%	SUNRISE BEACH	CAMDEN	5.725%
CAPE FAIR	STONE	5.975%	HERMITAGE	HICKORY	5.725%	MOUNT VERNON	LAWRENCE	5.225%	SUNRISE BEACH	MORGAN	5.725%
CARROLL COUNTY	CARROLL	5.475%	HIGH GATE	MARIES	5.725%	NASHUA	CLAY	5.100%	TAOS	COLE	4.725%
CARROLLTON	CARROLL	5.475%	HOBERG	LAWRENCE	5.225%	NAYLOR	RIPLEY	6.225%	TARKIO	ATCHISON	5.975%
CARTERVILLE	JASPER	6.225%	HOLDEN	JOHNSON	7.225%	NETTLETON	CALDWELL	6.725%	TIFF	WASHINGTON	6.725%
CENTERTOWN	COLE	4.725%	HOLLIDAY	MONROE	5.225%	NEW BOSTON	LINN	5.225%	TIGHTWAD	HENRY	4.725%
CENTERVIEW	JOHNSON	5.725%	HOLT	CLAY	5.100%	NEW COURT VLG	LEWIS	6.350%	TINA	CARROLL	5.475%
CHARITON COUNTY	CHARITON	6.225%	HOLT	CLINTON	5.225%	NEW MADRID	NEW MADRID	5.725%	TRACY	PLATTE	5.600%
CHILHOWEE	JOHNSON	5.725%	HOLT COUNTY	HOLT	6.475%	NEW MARKET	PLATTE	5.600%	TRIMBLE	CLINTON	5.225%
CLARENCE	SHELBY	5.725%	HOLTS SUMMIT	CALLAWAY	7.225%	NEW MELLE	ST CHARLES	7.825%	TRIPLETT	CHARITON	6.225%
CLAY COUNTY	CLAY	5.100%	HOMESTEAD VILLAGE	RAY	5.725%	NEW POINT	HOLT	6.475%	TURNERY	CLINTON	5.225%
CLAYCOMO	CLAY	5.100%	HOUSTON LAKE	PLATTE	5.600%	NODAWAY	ANDREW	5.725%	TUSCUMBIA	MILLER	5.225%
CLINTON	HENRY	6.975%	HOUSTONIA	PETTIS	5.225%	NORBORNE	CARROLL	5.475%	ULMAN	MILLER	5.225%
CLINTON COUNTY	CLINTON	5.225%	HOWARDVILLE	NEW MADRID	5.225%	NORTH KANSAS CITY	CLAY	5.100%	UNIVERSITY CITY	ST LOUIS	5.475%
COFFEY	DAVISS	5.725%	HUGHESVILLE	PETTIS	5.225%	NORTHMOOR	PLATTE	5.600%	UNIVERSITY CITY (T1)	ST LOUIS	5.475%
COLE COUNTY	COLE	4.725%	HUME	BATES	5.225%	O'FALLON	ST CHARLES	5.825%	UPLANDS PARK	ST LOUIS	4.725%
COLLINS	ST CLAIR	5.100%	HUNNEWELL	SHELBY	5.725%	OAKS	CLAY	5.100%	URICH	HENRY	4.725%
CONEY ISLAND	STONE	5.975%	HURLEY	STONE	5.975%	OAKVIEW	CLAY	7.100%	VERONA	LAWRENCE	5.225%
CORDER	LAFAYETTE	5.725%	IATAN	PLATTE	5.600%	OAKWOOD	CLAY	5.100%	VIBBARD	RAY	5.725%
CORNING	HOLT	6.475%	IBERIA	MILLER	5.225%	OAKWOOD MANOR	CLAY	5.100%	VICHY	MARIES	5.725%
COSBY	ANDREW	5.725%	INDEPENDENCE	CLAY	5.100%	OAKWOOD PARK	CLAY	5.100%	VIENNA	MARIES	7.225%
COTTLEVILLE	ST CHARLES	5.825%	INDIAN POINT (VILLAGE)	STONE	5.975%	OLD MINES	WASHINGTON	6.725%	VINITA PARK	ST LOUIS	4.725%
COUNTRY CLUB VLG	ANDREW	5.725%	IRONDALE	WASHINGTON	6.725%	OLEAN	MILLER	5.225%	WAKENDA	CARROLL	5.475%
COURTOIS	WASHINGTON	6.725%	JAMESON	DAVISS	5.725%	OLIVETTE	ST LOUIS	5.725%	WALDRON	PLATTE	5.600%
COWGILL	CALDWELL	6.725%	JAMESPORT	DAVISS	5.725%	OLIVETTE (T1)	ST LOUIS	5.725%	WARDSVILLE	COLE	4.725%
CRAIG	HOLT	6.475%	JEFFERSON CITY	COLE	4.725%	ORCHARD FARM	ST CHARLES	5.825%	WARRENSBURG	JOHNSON	7.600%
CRANE	STONE	7.475%	JOHNSON COUNTY	JOHNSON	5.725%	OREGON	HOLT	6.475%	WASHINGTON	FRANKLIN	5.725%
CRYSTAL LAKES	RAY	5.725%	JOHNSONVILLE	ST CHARLES	5.825%	ORRICK	RAY	5.725%	WASHINGTON COUNTY	WASHINGTON	6.725%
DADE COUNTY	DADE	5.975%	KAISER	MILLER	5.225%	OSAGE BEACH	MILLER	5.225%	WATSON	ATCHISON	5.975%
DADEVILLE	DADE	5.975%	KANSAS CITY	CASS	6.600%	OSAGE BEND	COLE	4.725%	WEATHERBY LAKE	PLATTE	5.600%
DALTON	CHARITON	6.225%	KANSAS CITY	CLAY	7.475%	OSAGE CITY	COLE	4.725%	WELDON SPRING	ST CHARLES	5.825%
DARDENNE PRAIRIE	ST CHARLES	5.825%	KANSAS CITY	JACKSON	6.600%	OSBORN	CLINTON	5.225%	WELDON SPRINGS HGTS	ST CHARLES	5.825%
DARLINGTON	GENTRY	5.225%	KANSAS CITY	PLATTE	7.975%	PARIS	MONROE	5.225%	WENTZVILLE	ST CHARLES	7.825%
DAVISS COUNTY	DAVISS	5.725%	KEARNEY	CLAY	5.100%	PARKVILLE	PLATTE	5.600%	WEST ALTON	ST CHARLES	5.825%
DE WITT	CARROLL	5.475%	KEYTESVILLE	CHARITON	6.225%	PARMA	NEW MADRID	6.225%	WESTBORO	ATCHISON	5.975%
DEARBORN	PLATTE	5.600%	KIDDER	CALDWELL	6.725%	PASADENA HILLS	ST LOUIS	4.725%	WESTON	PLATTE	7.475%
DEEPWATER	HENRY	4.725%	KIMBERLING CITY	STONE	7.975%	PASSAIC	BATES	5.225%	WESTPHALIA	OSAGE	5.225%
DEFIANCE	ST CHARLES	5.825%	KING CITY	GENTRY	5.225%	PATTONSBURG	DAVISS	6.725%	WHITEMAN	JOHNSON	5.725%
DENVER	WORTH	5.600%	KINGSTON	CALDWELL	6.725%	PECULIAR	CASS	6.725%	WHITEMAN AFB	JOHNSON	5.725%
DES PERES	ST LOUIS	5.725%	KINGSVILLE	JOHNSON	5.725%	PENNSBORO	DADE	5.975%	WIEN	CHARITON	6.225%
DES PERES (T1)	ST LOUIS	5.725%	KIRKWOOD	ST LOUIS	5.475%	PERUQUE	ST CHARLES	5.825%	WILLARD	GREENE	6.225%
DES PERES (X1)	ST LOUIS	5.725%	KIRKWOOD (T1)	ST LOUIS	5.475%	PETTIS COUNTY	PETTIS	5.225%	WILLIAMSTOWN	LEWIS	6.350%
DES PERES (X2)	ST LOUIS	5.725%	KIRKWOOD (T2)	ST LOUIS	5.475%	HELPS CITY	ATCHISON	5.975%	WINDSOR	HENRY	4.725%
DES PERES (X3)	ST LOUIS	5.725%	KIRKWOOD (T3X1)	ST LOUIS	5.475%	PIERCE CITY	LAWRENCE	5.225%	WINDSOR	PETTIS	5.225%
DES PERES (X4)	ST LOUIS	5.725%	KIRKWOOD (X1)	ST LOUIS	5.475%	PILOT GROVE	COOPER	5.725%	WINSTON	DAVISS	5.725%
DES PERES (X5)	ST LOUIS	5.725%	KNOB NOSTER	JOHNSON	7.725%	PINVILLE	MCDONALD	5.725%	WOODLAND PARK	MILLER	5.225%
DES PERES (X6)	ST LOUIS	5.725%	LA BELLE	LEWIS	6.350%	PLATTE CITY	PLATTE	5.600%	WOODS HEIGHTS	RAY	6.725%
DREXEL	BATES	5.225%	LA GRANGE	LEWIS	6.350%	PLATTE COUNTY	PLATTE	5.600%	WOODSON TERRACE	ST LOUIS	5.475%
DUNCANS BRIDGE	MONROE	5.225%	LA MONTE	PETTIS	5.225%	PLATTE WOODS	PLATTE	5.600%	WORTH	WORTH	5.600%
DURHAM	LEWIS	6.350%	LACLEDE	LINN	5.225%	PLATTSBURG	CLINTON	5.225%	WORTH COUNTY	WORTH	5.600%
EAST KANSAS CITY	CLAY	5.100%	LAKE OZARK	MILLER	5.225%	PLEASANT HOPE	POLK	5.725%	ALL OTHER CITIES AND COUNTIES		4.225%
EDGERTON	PLATTE	5.600%	LAKE ST LOUIS	ST CHARLES	5.825%	PLEASANT VALLEY	CLAY	5.100%			
EDMUNDSON	ST LOUIS	5.475%	LAKE WAUKOMIS	PLATTE	5.600%	POLO	CALDWELL	6.725%			

Diagrams of Federal Forms to Assist You in Completing Your Missouri Income Tax Return

Diagram 3: Federal Form 1040A

Box 6a (Exemption)

Box 6c (Dependents)

Line 21 (Federal Adjusted Gross Income)

Line 24 (Standard Deduction)

Line 36 (Tax)

Line 41a (Earned Income Credit)

Line 39 (Standard Deduction)

Diagram 4: Federal Form 1040

Box 6a (Exemption)

Box 6c (Dependents)

Line 10 (State Income Tax Refund)

Line 30 (Self-employment tax)

Line 36 (Federal Adjusted Gross Income)

Line 39 (Standard Deduction)

Line 44 (Alternative Minimum Tax)

Line 56 (Tax)

Line 65a (Earned Income Credit)

Federal Privacy Notice

The Federal Privacy Act requires the Missouri Department of Revenue (department) to inform taxpayers of the department's legal authority for requesting identifying information, including social security numbers, and to explain why the information is needed and how the information will be used.

Chapter 143 of the Missouri Revised Statutes authorizes the department to request information necessary to carry out the tax laws of the state of Missouri. Federal law 42 U.S.C. Section 405 (c)(2)(C) authorizes the states to require taxpayers to provide social security numbers.

The department uses your social security number to identify you and process your tax returns and other documents, to determine and collect the correct amount of tax, to ensure you are complying with the tax laws, and to exchange tax information with the Internal Revenue Service, other states, and the Multistate Tax Commission

(Chapters 32 and 143, RSMo). In addition, statutorily provided non-tax uses are: (1) to provide information to the Department of Higher Education with respect to applicants for financial assistance under Chapter 173, RSMo and (2) to offset refunds against amounts due to a state agency by a person or entity (Chapter 143, RSMo). Information furnished to other agencies or persons shall be used solely for the purpose of administering tax laws or the specific laws administered by the person having the statutory right to obtain it as indicated above. (For the department's authority to prescribe forms and to require furnishing of social security numbers, see Chapters 135, 143, and 144, RSMo.)

You are required to provide your social security number on your tax return. Failure to provide your social security number or providing a false social security number may result in criminal action against you.

Diagram 5: Form W-2

a Control number		22222		Void <input type="checkbox"/>		For Official Use Only ► OMB No. 1545-0008	
b Employer identification number				1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code				3 Social security wages		4 Social security tax withheld	
				5 Medicare wages and tips		6 Medicare tax withheld	
				7 Social security tips		8 Allocated tips	
d Employee's social security number				9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial		Last name		11 Nonqualified plans		12a See instructions for box 12	
				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
				14 Other		12c	
						12d	
f Employee's address and ZIP code							
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.	
						19 Local income tax	
						20 Locality name	

Form W-2 Wage and Tax Statement

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

2004

Cat. No. 10134D

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

Missouri Taxes Withheld

Earnings Tax

2004 MISSOURI SCHOOL DISTRICT NUMBERS

Your Missouri school district number **must be entered on your income tax return.** This information is supplied to the State Department of Elementary and Secondary Education and is used in determining the amount of state aid to your school district.

Enter the number of the public school district where your residence is located.

The Missouri public school district names and numbers are listed alphabetically by school district name. Generally, the name of your public school district is also the name of the city, town, or village where your public school is located.

Do not write the name of the school district on the return. Enter only the number of the district in the following list. For example:

- All public schools located in the City of Springfield are in "Springfield R-XII" School District, and number "475" should be entered in the space provided.

- All public schools located in the City of Columbia are in "Columbia 93" School District, and number "098" should be entered in the spaces provided.

The following should be considered in determining your public school district number:

1. **Determine your public school district at the time of completing your return.**
2. If you live in one school district and work or have a permanent or temporary mailing address in another, enter the district number where you live.
3. If you are in military service or a student temporarily living and working away from your permanent residence, enter the district number of your permanent residence.
4. If you were a part-year resident of Missouri, enter the school district number of your residence while living in Missouri.
5. If you are a "nonresident" of Missouri, your school district number is "347".

If you are unable to determine your school district number from these instructions, call the public elementary or public high school of your school district.

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Adair Co. R-I (Novinger) . . .	365	Cainsville R-I	058	Crystal City 47	110	Galena R-II	161	Howell Valley R-I	210
Adair Co. R-II (Brashear) . .	045	Calhoun R-VIII	059			Gallatin R-V	162	Hudson R-IX	211
Adrian R-III	001	Callao C-8	061	Dadeville R-II	111	Gasconade C-4 (Falcon) . .	163	Humansville R-IV	212
Advance R-IV	002	Camdenton R-III	062	Dallas Co. R-I (Buffalo) . .	112	Gasconade Co. R-I		Hume R-VIII	213
Affton 101	003	Cameron R-I	063	Davis R-XII	113	(Hermann)	197	Hurley R-I	214
Albany R-III	004	Campbell R-II	064	Delta C-7 (Deering)	385	Gasconade Co. R-II			
Altenburg 48	005	Canton R-V	065	Delta R-V	116	(Owensville)	376	Iberia R-V	215
Alton R-IV	006	Cape Girardeau 63	066	Dent-Phelps R-III		Gideon 37	165	Independence 30	217
Appleton City R-II	008	Carl Junction R-I	067	(RFD, Salem)	117	Gilliam C-4	166	Iron Co. C-4 (Viburnum) .	218
Arcadia Valley R-II		Carrollton R-VII	068	DeSoto 73	114	Gilman City R-IV	167		
(Ironton)	009	Carthage R-IX	069	Dexter R-XI	118	Glenwood R-VIII	169	Jackson R-II	219
Ash Grove R-IV	011	Caruthersville 18	070	Diamond R-IV	119	Golden City R-III	171	Jasper Co. R-V	222
Atlanta C-3	012	Cass Co. R-V	010	Dixon R-I	120	Gorin R-III	172	Jefferson C-123	
Aurora R-VIII	013	Cassville R-IV	071	Doniphan R-I	121	Grain Valley R-V	173	(Nodaway Co.)	223
Ava R-I	014	Center 58		Dora R-III	122	Grandview C-4		Jefferson City	224
Avenue City R-IX	015	(Jackson County)	074	Drexel R-IV	123	(Jackson Co.)	174	Jefferson Co. R-VII	
Avilla R-XIII	016	Centerville R-I	077	Dunklin R-V		Grandview R-II		(RFD, Festus)	225
		Central R-III (Park Hills) .	480	(Jefferson Co.)	124	(Jefferson Co.)	175	Jennings	227
Bakersfield R-IV	017	Centralia R-VI	079			Green City R-I	177	Johnson Co. R-VII	571
Ballard R-II	018	Chadwick R-I	080	East Buchanan Co. C-I		Green Forest R-II	178	Joplin R-VIII	228
Bayless	019	Chaffee R-II	081	(Gower)	125	Green Ridge R-VIII	179	Junction Hill C-12	229
Bell City R-II	020	Charleston R-I	083	East Carter Co. R-II		Greene Co. R-VIII			
Bellevue R-III	022	Chilhowee R-IV	084	(Ellsinore)	126	(Rogersville)	277	Kansas City 33	231
Belton 124	023	Chillicothe R-II	085	East Lynne 40	127	Greenfield R-IV	180	Kearney R-I	232
Bernie R-XIII	025	Clark Co. R-I (Kahoka) . .	230	East Newton Co. R-VI . .	128	Greenville R-II	181	Kelso C-7	233
Bevier C-4	026	Clarksburg C-2	087	East Prairie R-II	129	Grundy Co. R-V (Galt) . .	182	Kennett 39	234
Billings R-IV	029	Clarkton C-4	088	El Dorado Springs R-II . .	131			Keytesville R-III	235
Bismarck R-V	030	Clayton	089	Eldon R-I	132	Hale R-I	184	King City R-I	236
Blackwater R-II	031	Clearwater R-I	090	Elsberry R-II	134	Halfway R-III	185	Kingston K-14	
Bloomfield R-XIV	033	Clever R-V	091	Eminence R-I	135	Hamilton R-II	187	(Washington Co.)	237
Blue Eye R-V	034	Climax Springs R-IV . . .	092	Everton R-III	137	Hancock Place	188	Kingston 42 (Caldwell	
Blue Springs R-IV	035	Clinton	093	Excelsior Springs 40 . . .	138	Hannibal 60	189	Co.)	238
Bolivar R-I	037	Clinton Co. R-III		Exeter R-VI	139	Hardeman R-X	190	Kingsville R-I	239
Boncl R-X	038	(Plattsburg)	397			Hardin-Central C-2	191	Kirbyville R-VI	240
Boone Co. R-IV		Cole Camp R-I	096	Fair Grove R-X	140	Harrisburg R-VIII	192	Kirksville R-III	241
(Hallsville)	186	Cole Co. R-I		Fair Play R-II	141	Harrisonville R-IX	193	Kirkwood R-VII	242
Boonville R-I	039	(Russellville)	432	Fairfax R-III	142	Hartville R-II	194	Knob Noster R-VIII	244
Bosworth R-V	040	Cole Co. R-II		Fairview R-XI	144	Hayti R-II	195	Knox Co. R-I (Edina) . . .	245
Bowling Green R-I	042	(RFD, Jefferson City) . .	097	Farmington R-VII	146	Hazelwood	196		
Bradleyville R-I	043	Cole Co. R-V (Eugene) . .	136	Fayette R-III	147	Henry Co. R-I (Windsor) .	553	Laclede Co. C-5	
Branson R-IV	044	Columbia 93	098	Ferguson-Florissant R-II .	148	Hermitage R-IV	198	(RFD, Lebanon)	247
Braymer C-4	046	Community R-VI	099	Festus R-VI	149	Hickman Mills C-1	200	Laclede Co. R-I (Conway) .	102
Breckenridge R-I	047	Concordia R-II	101	Fordland R-III	151	Hickory Co. R-I		Ladue (St. Louis Co.) . . .	248
Brentwood	048	Cooper Co. R-IV		Forsyth R-III	152	(Urbana)	201	Lafayette Co. C-1	
Bronaugh R-VII	049	(Bunceton)	054	Fort Osage R-I (Route 2,		Higbee R-VIII	202	(Higginsville)	249
Brookfield R-III	050	Cooter R-IV	103	Independence)	153	High Point R-III	203	Lakeland R-III	
Brunswick R-II	052	Couch R-I	104	Fort Zumwalt R-II	154	Hillsboro R-III	204	(Deepwater)	251
Buchanan Co. R-IV		Cowgill R-VI	105	Fox C-6 (Arnold)	155	Holcomb R-III	205	Lamar R-I	252
(DeKalb)	115	Craig R-III	106	Francis-Howell (R-III) . .	156	Holden R-III	206	LaMonte R-IV	253
Bucklin R-II	053	Crane R-III	107	Franklin Co. R-II		Holliday C-2	207	LaPlata R-II	285
Bunker R-III	055	Crawford Co. R-I		(RFD, New Haven)	157	Hollister R-V	208	Laquey R-V	254
Butler R-V	056	(Bourbon)	041	Fredericktown R-I	158	Houston R-I	209	Laredo R-VII	255
		Crawford Co. R-II (Cuba) .	108	Fulton 58	159	Howard Co. R-II		Lathrop R-II	257
Cabool R-IV	057	Crocker R-II	109			(Glasgow)	168	Lawson R-XIV	258
				Gainesville R-V	160				

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Lebanon R-III	260	Moniteau Co. R-VI		Osage Co. R-III		Santa Fe R-X		Sturgeon R-V	495
Lee's Summit R-VII	261	(Tipton)	507	(Westphalia)	544	(Alma)	250	Success R-VI	496
Leesville R-IX	262	Monroe City R-I	323	Osborn R-O	373	Sarcoxie R-II	436	Sullivan C-2	497
Leeton R-X	263	Montgomery Co. R-II		Osceola	374	Savannah R-III	437	Summersville R-II	498
Leopold R-III	264	(Montgomery City)	324	Otterville R-VI	375	School of the Osage R-II	439	Sunrise R-IX	499
Lesterville R-IV	265	Montrose R-XIV	325	Ozark R-VI	377	Schuyler Co. R-I	440	Swedeborg R-III	500
Lewis Co. C-1		Morgan Co. R-I (Stover)	491			Scotland Co. R-I		Sweet Springs R-VII	501
(Ewing)	266	Morgan Co. R-II				(Memphis)	441		
Lexington R-V	267	(Versailles)	523	Palmyra R-I	378	Scott City R-I	573	Taneyville R-II	502
Liberal R-II	268	Mound City R-II	327	Paris R-II	379	Scott Co. Central		Tarkio R-I	503
Liberty 53	269	Mountain Grove R-III	328	Park Hill	380	(Sikeston)	443	Thayer R-II	504
Licking R-VIII	271	Mountain View-Birch		Parkway C-2	381	Scott Co. R-IV (Benton)	442	Thornfield R-I	505
Lincoln R-II	272	Tree R-III	329	Pattonsburg R-II	382	Sedalia 200	444	Tina-Avalon R-II	506
Lindbergh R-VIII	273	Mt. Vernon R-V	330	Pattonville R-III	383	Senath Hornesville C-8	445	Trenton R-IX	508
Linn Co. R-I (Purdin)	572			Pemiscot Co. R-III		Seneca R-VII	446	Tri-County R-VII	
Livingston Co. R-III				(RFD, Caruthersville)	386	Seymour R-II	447	(Jamesport)	509
(Chula)	275	Naylor R-II	331	Pemiscot Co. Special		Shawnee R-III	448	Troy R-III	510
Lockwood R-I	276	Neelyville R-IV	332	School Dist.	576	Shelby Co. C-1		Twin Rivers R-X	
Lone Jack C-6	278	Nell Holcomb R-IV	333	Perry Co. 32	387	(Shelbyville)	449	(Broseley)	512
Lonedell R-XIV	279	Neosho R-V	334	Pettis Co. R-V		Shelby Co. R-IV			
Louisiana R-II	280	Nevada R-V	335	(Hughesville)	389	(Shelbina)	450	Union R-XI (Franklin	
Luray 33	281	New Bloomfield R-III	336	Pettis Co. R-XII		Sheldon R-VIII	451	Co.)	514
Lutie R-VI	282	New Franklin R-I	337	(RFD, Sedalia)	390	Shell Knob 78	452	Union Star R-II	515
		New Haven (Franklin		Phelps Co. R-III		Sherwood Cass R-VIII		University City	517
		Co.)	338	(Edgar Springs)	130	(Creighton)	453		
Macks Creek R-V	283	New Madrid Co. R-I	340	Pierce City R-VI	391	Sikeston R-VI	454	Valley Park	518
Macon Co. R-I		New York R-IV	341	Pike Co. R-III (Clarksville)	392	Silex R-I	455	Valley R-VI (Caledonia)	519
(Macon)	284	Newburg R-II	342	Pilot Grove C-4	393	Skyline R-II	456	Van Buren R-1	520
Macon Co. R-IV		Newtown-Harris R-III	343	Plainview R-VIII	394	Slater	457	Van-Far R-I	521
(New Cambria)	286	Niangua R-V	344	Plato R-V	395	Smithton R-VI	458	Verona R-VII	522
Madison C-3	287	Nixa R-II	345	Platte Co. R-III		Smithville R-II	459		
Malden R-I	288	Nodaway-Holt R-VII		(Platte City)	396	South Callaway R-II			
Malta Bend R-V	289	(Graham)	346	Pleasant Hill R-III	398	(Mokane)	460	Walnut Grove R-V	527
Manes R-V	290	Nonresident	347	Pleasant Hope R-VI	399	South Harrison Co. R-II		Warren Co. R-III	
Mansfield R-IV	291	Norborne R-VIII	348	Pleasant View R-VI	400	(Bethany)	461	(Warrenton)	529
Maplewood-Richmond		Normandy	349	Polo R-VII	401	South Holt Co. R-I		Warrensburg R-VI	528
Heights	292	North Andrew Co. R-VI		Poplar Bluff R-I	402	(Oregon)	462	Warsaw R-IX	530
Marceline R-V	293	(Rosendale)	350	Portageville	574	South Iron Co. R-I		Washington	531
Maries Co. R-I (Vienna)	524	North Callaway R-I		Potosi R-III	403	(Annapolis)	463	Waynesville R-VI	532
Maries Co. R-II (Belle)	021	(Kingdom City)	351	Prairie Home R-V	404	South Nodaway Co. R-IV		Weaubleau R-III	533
Marion C. Early R-V		North Daviess R-III	220	Princeton R-V	405	(Barnard)	464	Webb City R-VII	534
(Morrisville)	294	North Harrison R-III		Pulaski Co. R-IV		South Pemiscot Co. R-V		Webster Groves	535
Marion Co. R-II	295	(Eagleville)	353	(Richland)	420	(Steele)	465	Wellington-Napoleon	
Marionville R-IX	296	North Kansas City 74	354	Purdy R-II	406	Southern Boone Co. R-I	466	R-IX	536
Mark Twain R-VIII	297	North Mercer Co. R-III		Putnam Co R-1	516	Southern Reynolds Co.		Wellston	537
Marquand-Zion R-VI	298	(Mercer)	355	Puxico R-VIII	407	R-II	467	Wellsville-Middletown	
Marshall	299	North Nodaway Co. R-VI				Southland C-9		R-I	538
Marshfield R-I	300	(Hopkins)	356	Ralls Co. R-II (Center)	408	(Cardwell)	468	Wentzville R-IV	539
Maryville R-II	302	North Pemiscot Co. R-I		Raymondville R-VII	410	Southwest Livingston Co.		West Nodaway Co. R-I	
Maysville R-I	303	(Wardell)	357	Raymore-Peculiar R-II	411	R-I	469	(Burlington Junction)	540
McDonald Co. R-I		North Platte Co. R-I		Raytown C-2	412	Southwest R-V		West Plains R-VII	541
(Anderson)	304	(Dearborn)	358	Reeds Spring R-IV	413	(Barry Co.)	470	West Platte Co. R-II	
Meadow Heights R-II	305	North St. Francois Co. R-I		Renick R-V	414	Sparta R-III	471	(Weston)	542
Meadville R-IV	306	(Bonne Terre)	352	Republic R-III		Special School District of		West St. Francois Co. R-IV	
Mehlville R-IX	307	North Wood R-IV	359	(Republic)	415	St. Louis Co.	577	(Leadwood)	570
Meramec Valley R-III	308	Northeast Nodaway Co. R-V		Revere C-3	416	Spickard R-II	472	Westran R-I	545
Mexico 59	310	(Ravenwood)	360	Rich Hill R-IV	417	Spokane R-VII	473	Westview C-6	546
Miami R-I (Bates Co.)	311	Northeast Randolph Co. R-IV		Richards R-V	418	Spring Bluff R-XV	474	Wheatland R-II	547
Miami R-I (Saline Co.)	312	(Cairo)	361	Richland R-I		Springfield R-XII	475	Wheaton R-III	548
Mid-Buchanan Co. R-V		Northeast Vernon Co. R-I		(Stoddard Co.)	419	St. Charles Co. R-V		Willard R-II	550
(Faucett)	313	(Walker)	526	Richmond R-XVI	421	(Orchard Farm)	477	Willow Springs R-IV	551
Middle Grove C-1	314	Northwest R-I		Richwoods R-VII	422	St. Charles R-VI	476	Windsor C-1	
Midway R-I	316	(High Ridge)	362	Ridgeway R-V	423	St. Clair R-XIII	478	(Jefferson Co.)	552
Milan C-2	317	Northwestern R-I		Ripley Co. R-III		St. Elizabeth R-IV	479	Winfield R-IV	554
Miller R-II	318	(Mendon)	363	(Gatewood)	164	St. James R-I	481	Winona R-III	555
Miller Co. R-III		Norwood R-I	364	Ripley Co. R-IV		St. Joseph	482	Winston R-VI	556
(Tuscumbia)	511			(RFD, Doniphan)	424	St. Louis City	483	Woodland R-IV	557
Mirabile C-1	319	Oak Grove R-VI	366	Risco R-II	425	Stanberry R-II	484	Worth Co. R-III	558
Missouri City 56	320	Oak Hill R-I	367	Ritenour	426	Ste. Genevieve Co. R-II	485	Wright City R-II	559
Moberly	321	Oak Ridge R-VI	368	Riverview Gardens	427	Steelville R-III	486	Wyaconda C-1	560
Monett R-I	322	Odessa R-VII	369	Rock Port R-II	428	Stet R-XV	487		
Moniteau Co. C-I		Oran R-III	370	Rockwood R-VI	429	Stewartsville C-2	488		
(Jamestown)	221	Oreaville R-IV	371	Rolla 31	430	Stockton R-I	489	Zalma R-V	561
Moniteau Co. R-I		Oregon-Howell R-III	246	Roscoe C-I	431	Stoutland R-II	490		
(California)	060	Orrick R-XI	372			Strafford R-VI	492		
Moniteau Co. R-V		Osage Co. R-I (Chamois)	082	Salem R-80	434	Strain-Japan R-XVI	575		
(Latham)	256	Osage Co. R-II (Linn)	274	Salisbury R-IV	435	Strasburg C-3	494		

Missouri Department of Revenue Tax Assistance Centers

Public hours at the offices listed below are from 8:00 a.m. to 4:30 p.m. Monday, Tuesday, Thursday, and Friday and 8:45 a.m. to 4:30 p.m. Wednesday. Individuals with speech or hearing impairments may use TDD (800) 735-2966 or fax (573) 526-1881.

Cape Girardeau

3102 Blattner Dr., Suite 102
(573) 290-5850

Columbia

1500 Vandiver Dr., Room 113
(573) 884-3814

Jefferson City

3237 W. Truman Blvd., Suite 100
(573) 751-7191

Joplin

1110 E. Seventh St., Suite 400
(417) 629-3070

Kansas City

615 East 13th St., Room B-2
(816) 889-2920

Springfield

149 Park Central Square, Room 313
(417) 895-6474

St. Louis

3256 Laclede Station Rd., Suite 101
Maplewood, Missouri
(314) 877-0177

St. Joseph

525 Jules, Room 314
(816) 387-2230

Other Important Phone Numbers

Form Ordering

Form Order Questions
Forms-by-Fax

(800) 877-6881

(573) 751-5337

(573) 751-4800

Refund Inquiry Line

Electronic Filing Information

(573) 751-3505

(573) 751-3930

Download forms or check the status of your return from our web site: www.dor.mo.gov/tax

Suggestions for Tax System Improvements e-mail: taxsuggest@dor.mo.gov

STATE OF MISSOURI INCOME AND OPERATING OUTLAYS FISCAL YEAR 2005

During the current operating budget year, the state of Missouri's budget less refunds is \$18,867,112,671.

Income — Where it will come from . . .

General Revenue . . . \$7,128,595,226

Federal Funds \$6,756,512,292

Other Funds \$4,982,005,153

Total Fiscal Year 2005

State of Missouri

Budget \$18,867,112,671

Federal Funds	35.8%
Individual Income	23.4%
Miscellaneous Revenues	14.4%
Sales & Use Tax	10.9%
Highway & Road Funds	9.5%
Lottery/Gaming Proceeds	2.4%
All Other Sources	1.9%
Corporate Income Tax and Corporate Franchise Tax	1.5%
Liquor & Beer Tax	0.2%

